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SUPREME COURT OF THE STATE OF WASHINGTON

TRACFONE WIRELESS, INC.,

Appellant,

v.

STATE OF WASHINGTON DEPARTMENT OF REVENUE,

Respondent.

**DEPARTMENT OF REVENUE'S ANSWER TO AMICI CURIAE
BRIEF OF T-MOBILE, U.S.A., INCORPORATED AND CTIA-THE
WIRELESS ASSOCIATION**

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I. INTRODUCTION

Wireless telephone subscribers in Washington pay a state excise tax of twenty cents per month to fund the Enhanced 911 (“E-911”) emergency communications system. Amici Curiae, T-Mobile U.S.A., Inc. (“T-Mobile”), and CTIA The Wireless Association® (“CTIA”) join TracFone to try to persuade the Court to exempt radio communication service companies from collecting the E-911 tax from their Washington subscribers because the subscribers use prepaid wireless telephone services instead of wireless telephone services that send the subscriber a bill.

The plain and unambiguous language of the E-911 tax statute imposes the tax on “all radio access lines whose place of primary use is located within the state in an amount of twenty cents per month for each radio access line.” RCW 82.14B.030(4). A “radio access line” means a “telephone number assigned to or used by a subscriber for two-way local wireless service.” RCW 82.14B.020(5). The statute requires companies such as T-Mobile and TracFone to collect the tax: “The tax imposed under this section shall be remitted to the department of revenue by radio communications service companies, including those companies that resell

radio access lines, on a tax return provided by the department.”¹ RCW 82.14B.030(4).

Amici ignore the underlying facts of this case. To activate a TracFone cell phone, a subscriber must provide TracFone with the phone’s serial number and the zip code in which the subscriber will primarily use the phone. CP at 206. TracFone then chooses the appropriate underlying carrier for that home area and a code is sent to the cell phone that will program the phone with the correct home area, phone number, and rating information. CP at 206. Under the plain language of the statute, if T-Mobile and TracFone provide the use of a telephone number with a Washington area code based upon a Washington zip code, then they must collect the E-911 tax from the subscriber. The Court should reject the amici’s strained construction of the statute and should affirm the trial court’s order granting the Department summary judgment.

II. ARGUMENT

A. All Cell Phone Subscribers Must Pay The E-911 Tax, Regardless Of How Radio Communication Service Companies Structure Their Businesses.

Regardless of whether the cell phone service is pre-paid or post-paid, the cell phone user is assigned a “radio access line” (cell phone

¹ T-Mobile and TracFone do not dispute that they are radio communications service companies.

number), and the E-911 tax is imposed per month on the cell phone number assigned to or used by the subscriber. The pertinent part of the statute provides:

A state enhanced 911 excise tax is imposed on all radio access lines whose place of primary use is located within the state in an amount of twenty cents per month for each radio access line. The tax shall be uniform for each radio access line. The tax imposed under this section shall be remitted to the department of revenue by radio communications service companies, including those companies that resell radio access lines, on a tax return provided by the department. . .

RCW 82.14B.030(4) (emphasis added).

A person or business that has been assigned a telephone or cell phone number must pay the E-911 tax. “The state enhanced 911 excise taxes imposed by this chapter must be paid by the subscriber” RCW 82.14B.042(1). All “local exchange companies” and all “radio communications service companies” must collect the E-911 tax from their Washington subscribers and remit the tax to the Department. T-Mobile, TracFone, and other wireless telephone providers have an obligation under the statute to collect the E-911 tax.

1. The E-911 tax is not imposed on the sale of airtime minutes.

Despite the plain language of the statute, T-Mobile argues that it can avoid having its subscribers pay and having T-Mobile collect the E-911 tax because the particular cell-phone service T-Mobile and TracFone

provide is “charged by-the-minute, not billed monthly.” Amici Br. at 4. They further argue that since T-Mobile and TracFone do not send out a monthly bill, the E-911 tax does not does not apply to their subscribers, because their customers “do not purchase service on a monthly basis.” Amici Br. at 5. The E-911 tax, however, is “imposed on all radio access lines whose place of primary use is located within the state. . . .” RCW 82.14B.030(4). Regardless of the number of minutes a subscriber uses or the plan the subscriber has, the E-911 tax must be collected if the subscriber has been assigned a cell phone number.

T-Mobile and TracFone seek to exempt their subscribers from paying the E-911 tax and to exempt themselves from collecting the E-911 tax. Contrary to their argument, there is no statutory exemption for pre-paid subscribers.² The legislative history demonstrates the Legislature expanded the tax to include all cell phone users statewide. In 2002, the Legislature expanded the E-911 tax and created a state E-911 tax to address the burgeoning use of the cell phone over the traditional “land line” telephone. CP at 494-96. In testimony before the House Finance Committee, the county 911 centers estimated that 36 percent of 911 calls came from cell phones. CP at 492. The use of cell phones had

² The Court has rejected the concept of implied exceptions and held that an exemption must be clear from the language of the statute. *Belas v. Kiga*, 135 Wn.2d 913, 934, 959 P.2d 1037 (1998).

“skyrocketed,” causing problems in providing timely and responsive emergency services. CP at 491-92. The report does not indicate that there was testimony distinguishing pre-paid cell phones from post-paid cell phones. By creating a state E-911 tax, the Legislature addressed the safety concerns created by the increasing use of all cell phones in contacting 911centers. The state enhanced 911 tax was not dependent on a subscriber’s particular plan, but on the fact that the subscriber had an assigned cell phone number and could dial 911. There is no statutory exemption for any subscriber post-paid or pre-paid from the E-911 tax. The E-911 tax is imposed on all cell phone numbers assigned or used in Washington.

Notwithstanding T-Mobile’s description of pre-paid cell phone service, the cell phone service provided by TracFone depends on a “service period” and not the number of minutes on a card or on the phone. As indicated in TracFone’s Terms and Conditions, “Each TRACFONE Prepaid Wireless Airtime card comes with a number of minutes and a service period that begins to run from the day you add airtime to your TRACFONE.” CP at 220. The service period for a 60 minute card is 90 days. CP at 220. Each time airtime is added to the phone, the service period is extended. CP at 220.

The airtime minutes must be used before the service period expires. CP at 220. If the minutes are not used and new minutes are not added to the cell phone before the service period expires, the TracFone service is deactivated.³ CP at 220.

T-Mobile similarly bases its pre-paid cell phone service on a service period, and if minutes are not added before the end of the service period, the cell phone service is deactivated. See <http://www.t-mobile.com/shop/plans/Prepaid-Plans.aspx>. (last visited March 10, 2009)(attached as appendix 1). The E-911 tax is based upon the assigned cell-phone number and not the number of minutes on a phone.

Additionally, although T-Mobile argues that “the absence of billing statements renders administration impossible under the statute,” (Amici Br. at 5), it appears to have created a mechanism to collect the tax from its pre-paid subscribers. See T-Mobile’s Prepaid Plans, Terms and Conditions. (attached as appendix 2). Therefore, it is possible to collect the E-911 tax from pre-paid subscribers.

Even TracFone deducts from its pre-paid subscribers minutes for certain fees. For example, TracFone deducts minutes from a subscriber’s

³ The subscriber has 60 days after the end of the service period to purchase additional airtime minutes to keep any existing minutes available for use, but the subscriber is assigned a new phone number. If the subscriber waits longer than 60 days from the end of the service period, the subscriber loses any minutes left on the phone. CP at 221.

phone when the person purchases “data services.”⁴ CP at 222. TracFone has established a “dollar-to-minute conversion” chart for the minutes it deducts from the phone when a subscriber purchases data services. CP at 223. It could employ this same method to collect the E-911 tax.

2. A mailed billing statement is not the only permissible method to collect the E-911 tax.

Amici argue that pre-paid cell phone service providers do not mail a billing statement to their subscribers, therefore, the E-911 tax does not apply. Amici Br. at 5. However, the E-911 tax applies to all radio access lines and requires all radio communications service companies to collect the tax. RCW 82.14B.030(4), .042(1). The E-911 tax does not depend on the presence or absence of a mailed billing statement. The E-911 tax is imposed on the assignment or use of the cell phone number to the subscriber.

Amici ignore the statute that actually imposes the tax. RCW 82.14B.030(4) provides in pertinent part, “A state enhanced 911 excise tax is imposed on all radio access lines whose place of primary use is located within the state in an amount of twenty cents per month for each radio access line.”

⁴ TracFone defines “data services” as ringtones, graphics, and “information services”, which are news, weather, sports, and multi-media services. CP at 222.

The statute does not mandate that the exclusive method of collecting the E-911 tax is through a mailed billing statement. The taxable event and the collection obligation do not change merely because a radio communications service company does not mail out billing statements or does not separately state the E-911 tax on the billing statements.⁵

The subscriber's obligation to pay the tax and the radio communications service company's responsibility to collect the tax do not depend on the existence of a billing statement. Otherwise, the legislative purpose of having all cell phone subscribers pay for E-911 assistance would be thwarted. The sentence in RCW 82.14B.040 requiring the amount of the tax to be "stated separately on the billing statement which is sent to the subscriber" should be read as applying only when a billing statement is sent out to the subscriber. Pre-paid cell phone service providers can comply with the requirement by sending their subscribers a bill in the form of a text message. But regardless of whether pre-paid cell phone service providers send out bills to their subscribers, the tax must still be paid.⁶

⁵ "The legal incidence of a tax falls upon the person or entity that has the legal obligation to pay the tax." *Canteen Service, Inc. v. State*, 83 Wn.2d 761, 762, 522 P.2d 847 (1974).

⁶ TracFone previously was able to calculate the E-911 tax. CP at 12, 76, n.3, 371.

3. The failure of a cell phone service provider to obtain the subscriber's "primary place of use" does not justify the provider's failure to collect the E-911 tax.

Amici argue that because RCW 82.14B.030(4) imposes the E-911 tax on all radio access lines with "a primary place of use" in Washington defined as a (residential street address or business street address) and pre-paid cell phone service providers do not collect such information from their subscribers, the E-911 tax does not apply. Amici Br. at 6-7.⁷ As with amici's other arguments, it ignores the record in this case. To activate a TracFone cell phone, TracFone requires the subscriber to inform it of the phone's serial number and the zip code in which the subscriber will primarily use the phone. CP at 206. TracFone then chooses the appropriate underlying carrier for that home area. TracFone sends a code to the cell phone that programs the phone with the correct home area, phone number, and rating information. CP at 206.⁸

TracFone chooses not to obtain the subscriber's residential or business address. TracFone and all other pre-paid wireless service providers have the ability to collect this information before they activate a

⁷ The definition of "primary place of use" in former RCW 82.04.065(13), now codified as RCW 82.04.065(26) specifically means the address where the cell phone is used as opposed to a billing address, such as a post office box.

⁸ TracFone admits that during the period in question "more than 85% of the units of prepaid airtime subscribers loaded onto TracFone handsets were assigned Washington area codes." TracFone's Opening Br. at 26.

cell phone number, but some choose not to.⁹ The cell phone service cannot be activated unless the subscriber provides the information required by the cell phone service provider. CP at 205-06, 219. Pre-paid cell phone service providers can easily require the subscriber to provide the subscriber's street address. The business decision to not obtain this information should not defeat the payment and collection of the E-911 tax.

Amici also argue that many of the phones and cards are sold to retailers in a wholesale setting and, therefore, the pre-paid cell phone service providers "do not and cannot collect address information because there is no point-of-sale contact with users." Amici Br. at 7. The retailers such as Target or Rite-Aid that sell the phones and cards do not provide the cell phone number or the cell phone service so they have no reason to collect the street address. The pre-paid cell phone service providers can easily collect the necessary street address information. If the subscriber does not provide it, the service provider can refuse to activate the cell phone. Pre-paid cell phone service providers' choice of a particular business model should not be allowed to defeat an important tax that supports emergency services.

⁹ T-Mobile collects the subscriber's name and address when the subscriber purchases a pre-paid cell phone from its website. (See Appendix 3).

4. Using a cell phone with a Washington area code based upon a Washington zip code indicates the primary use is in Washington.

Amici argue that the Department “concocts a presumption” that has the effect of taxing all pre-paid subscribers in the United States, unless the subscriber can prove that the primary place of use is not in Washington. Amici Br. at 8. Amici’s argument lacks merit and ignores the record in this case. TracFone subscribers provide TracFone the zip code and the phone is programmed with the area code and phone number that matches the area for that zip code. CP at 206. The E-911 tax is imposed on the cell phone number with its primary place of use in Washington and not in the entire United States. Because TracFone failed to collect the subscriber’s street addresses, the Department relied on the best available information to determine TracFone subscribers’ primary places of use based upon the tax returns filed with the Department. CP at 258, 372. Amici criticize the Department’s application of the E-911 tax to pre-paid cell phone service by providing the following example:

A PWS service provider sells 60-minute PWS cards wholesale to a gas station in Washington. One card is purchased with cash by a tourist from North Carolina. It is then used over the course of three months to make local calls exclusively in North Carolina.

Amici Br. at 8 (footnote omitted). Amici suggest that the Department would impose the Washington State E-911 tax on the tourist. Amici Br. at 9. This argument lacks merit for several reasons.

First, the Washington E-911 tax is not imposed on sale or use of airtime cards. The E-911 tax is imposed on the cell phone number assigned to or used by a subscriber in Washington. RCW 82.14B.030(4). Second, under the example if the tourist was from North Carolina, the tourist's cell phone service provider would have assigned the tourist a cell phone number based upon the tourist's North Carolina zip code. Because the tourist would not have a cell phone number with a Washington area code, the Department would not assess Washington's E-911 tax on the tourist. Third, T-Mobile and TracFone provide the cell phone number based upon service days and not the number of minutes on a pre-paid cell phone. CP at 220. All of TracFone's airtime cards except two expire within 90 days. CP at 220. Hence, in order for a subscriber to have an active cell phone, it must always redeem a new airtime card before the service period expires. CP at 220. If the subscriber does not redeem a new card before the expiration of the service period, the cell phone would be deactivated. CP at 220. Hence, the E-911 tax is not based upon the minutes a subscriber uses, but upon the cell phone number. RCW 82.14B.030(4). The Department correctly assessed TracFone based upon

an estimate of TracFone's previous filings based upon TracFone's active subscribers with a Washington area code.¹⁰

5. The E-911 tax is applied uniformly to TracFone and other pre-paid cell phone service providers.

Amici argue that the E-911 tax cannot be uniformly applied to pre-paid cell phone service providers as required by RCW 82.14B.030(4), "because the time period over which a given purchase of PWS will be used cannot be predicted." Amici Br. at 10. Amici misconstrue the "uniformity" language in the statute.

Both the county and the state E-911 taxes on radio access lines "shall be uniform for each radio access line." RCW 82.14B.030(2),(4). The "uniformity" language has been in RCW 82.14B.030 since the Legislature first authorized taxes to fund 911 service. Laws of 1981, ch. 160, § 3, p. 785. Uniformity refers to the rate of the tax throughout the geographical limits of the taxing jurisdiction. This was reflected in the fiscal note prepared for the Legislature for the original 1981 tax act: "HB 484 allows counties to impose an excise tax of up to 50¢ per month per telephone access line within an entire county. . ." (Attached as Appendix 4).¹¹ RCW 82.14B.030 required the tax to be imposed at the same rate

¹⁰ TracFone previously reported the E-911 tax on its monthly excise tax reports. CP at. 12, 371. TracFone ceased remitting the E-911 tax. CP at 371.

¹¹ The fiscal note provided by the Department of Revenue lists the Bill number as 484, but its evaluation was in fact on substitute house bill 484 which substituted the

throughout the entire county.¹² The current state E-911 tax is “uniform” within the meaning of RCW 82.14B.030 because it is imposed at the same rate throughout the state.

Amici erroneously read the word “uniform” relating to how the tax is billed rather than to the rate of the tax. Based on that premise, they argue that the tax cannot be imposed “uniformly” on pre-paid cell phone service:

PWS providers do not track the time period over which PWS service is used because it is not relevant to providing or billing for the service. As a result, that information is not available to calculate the E-911 tax for PWS.

Amici Br. at 10.¹³

TracFone does not keep track of subscriber’s use of airtime minutes because that function is handled by the cell phone. However, TracFone does in fact keep track of the subscriber’s service period. The cell phone service is dependent on the service period, not just the minutes.

tax from a property tax to an excise tax. The fiscal note is dated April 23, 1981 and is after the date the substitute bill came from the House Revenue Committee on April 14, 1981. See 1 House Journal, 47th Leg., Reg. Sess., at 885 (Wash. 1981).

¹² Article XI, section 9 of the Washington Constitution requires taxes to be uniform within the geographical limits of the taxing authority: “While the taxing authority is free to impose different tax burdens on different classes, the rule requires that taxation of a class shall be uniform within the limits of the authority levying the tax. A tax levied for state purposes shall be uniform throughout the state; a tax levied for county purposes shall be uniform throughout the county and so on.” *Bond v. Burrows*, 103 Wn.2d 153, 157, 690 P.2d 1168 (1984).

¹³ T-Mobile and TracFone’s failure to collect the necessary information does not defeat their statutory obligation to collect the tax.

CP at 210, 212, 214. The federal Mobile Telecommunications Sourcing Act, (“MTSA”) Pub. L. No. 106-252, 114 Stat. 626 (2000), requires all radio service companies to keep track of the service period. See 114 Stat. at 632, § 124 (9). Amicus T-Mobile thus also keeps track of its subscribers’ service periods. See Appendix 1 and 2.

Amici postulate four different scenarios and argue that the subscribers in the different scenarios would each pay different monthly amounts, thereby violating the uniformity requirement in the statute. Amici Br. at 11. Their argument lacks merit. In each of the scenarios, the critical component for purposes of the tax is not the amount of airtime minutes purchased or used, but the service period. Both TracFone and amicus T-Mobile keep track of the service period and they can calculate and collect the \$.20 per month tax based upon the service period. For example, if a subscriber buys a TracFone cell phone and purchases 60 minutes of airtime, the subscriber has 90 days to use those minutes. CP at 220, 250. Regardless of whether the subscriber uses all the minutes in one day, one month, or three months, the amount of the E-911 tax would be based upon the period during which the subscriber has an active cell phone number. The E-911 tax therefore is uniformly applied upon pre-paid wireless services.

B. Requiring All Subscribers Enjoying Cell Phone Service To Pay The E-911 Tax Is Fair And Constitutional.

Amici assert that requiring subscribers of pre-paid cell phone service to pay the E-911 tax and requiring radio communications service companies providing pre-paid cell phone service to collect the E-911 tax is unfair and unconstitutional. Amici Br. at 13-14. To the contrary, the outcome they seek would result in unfair treatment of taxpayers and unsound tax administration. Amici seek to relieve pre-paid cell phone service providers of their responsibility to collect the E-911 tax from their subscribers by essentially asking this Court to find an implied exemption for prepaid cell phone service. The E-911 tax applies to all radio access lines and requires all radio communications service companies to collect the tax. RCW 82.14B.030(4). There is nothing unfair in requiring all subscribers of cell phone service, regardless of whether the service is post-paid or pre-paid, to pay the E-911 tax for E-911 service.

Amici also suggest that the Department's administration of the E-911 tax violates the Commerce Clause of the United States Constitution. Amici Br. at 14. It is well established that appellate "court[s] will not address arguments raised only by amici." *Sundquist Homes, Inc. v. Snohomish County PUD No.1*, 140 Wn.2d 403, 413, 997 P.2d 915 (2000). Amici admit that "the parties did not brief the constitutional issue below

and amici do not argue this as a basis for reversal.” Amici Br. at 14. They nonetheless devote almost a quarter of their brief to an argument that they concede is not properly before the Court. This Court should disregard their Commerce Clause argument.

Even if the Court were to consider the amici’s Commerce Clause argument, “statutes are presumed to be constitutional and the burden falls on the party challenge these statutes to prove it is unconstitutional beyond a reasonable doubt.” *Washington State Geoduck Harvest Ass’n v. Dep’t of Natural Resources*, 124 Wn. App. 441, 447, 101 P.3d 891 (2004). This burden cannot be met here. Amici’s argument rests solely on the premise that pre-paid cell phone service providers’ failure to collect the subscribers’ street address information renders the statute unconstitutional. Amici Br. at 15. This problem can easily be remedied. TracFone currently collects only the zip code where the subscriber intends to use the cell phone and then assigns the appropriate area code for that zip code. CP at 206. The area code information is sufficient to identify the one and only state with jurisdiction to tax the subscriber. Even if more information were required, TracFone can require its subscribers to furnish their street or business address before activating the phone just as it does for its subscribers who purchase a cell phone or airtime minutes directly from TracFone using a credit card. CP at 206, 213, 219.

C. Other States, Like Washington, Impose The E-911 Tax Obligation On The Subscriber And A Collection Obligation On The Provider Of Cell Phone Service.

Amici direct the Court's attention to three other states and argue that legislation in those states shows that "it is possible to impose fairly and constitutionally an E-911 tax on PWS, but that such legislation must be intended to do so in order to properly apply the tax." Amici Br. at 20. However, Washington's E-911 tax is not significantly different than the other states' taxes. Each of those states impose the E-911 tax on the subscribers and require the cell phone providers to collect the E-911 tax. See : Va. Code Ann. § 56-484.17(B) (2007) ("Each CMRS provider shall collect a wireless E-911 surcharge from each of its customers whose place of primary use is within the Commonwealth."); Ky. Rev. Stat. Ann. § 65.7635(1) (2006) ("Each CMRS provider shall act as a collection agent for the CMRS fund. From its customers, the provider shall, as part of the provider's billing process, collect the CMRS service charges levied upon CMRS connections. . ."); Tenn. Code Ann. § 7-86-108(B)(i)(a) (2006) ("[C]ommercial mobile radio service (CMRS) subscribers and users shall be subject to the emergency telephone service charge, a flat statewide rate. . .").

Washington imposes the E-911 tax on the cell phone number paid by the subscriber. The collection obligation is on the cell phone service provider. RCW 82.14B.042. Since the incidence of the tax remains the same among all four states, the differences in how the states collect the E-911 tax does not render Washington's statute unconstitutional. T-Mobile

and TracFone can collect the E-911 tax in Washington just as they can collect the E-911 tax in Virginia, Kentucky, and Tennessee.

III. CONCLUSION

The trial court properly construed the E-911 tax statute to require TracFone, a cell phone service provider to collect the E-911 tax from subscribers that use radio access lines in the State of Washington. The Court should affirm the trial court's order granting the Department's motion for summary judgment.

RESPECTFULLY SUBMITTED this 25th day of March, 2009.

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A handwritten signature in black ink, appearing to read "D. M. Hankins", is written over the printed name of David M. Hankins.

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Unlimited Nationwide Calling	From 7 pm to 7 am and to any T-Mobile number	None	
Per Minute Costs	10¢/minute all other domestic calls	Refill Amount	Minutes
		\$10	30
		\$25	180
		\$50	400
		\$100	1000
Daily Charge	\$1/day only on the days you use your phone ¹	None	
Gold Rewards	None	Refill \$100 or more and get 15% more minutes on all refills. Your balance lasts for 1 year. ²	

¹Day is 12:00 am to 11:59 pm, based on time zone associated with your phone number.

²Service available for 90 days (1 year for \$100 refill cards) after activation.

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FAQ

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How do I know how many minutes I have left?

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Nationwide roaming on the T-Mobile USA Network.
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E-mail address (10digitnumber@tmomail.net).

*t-zones not available on all devices.

**Airtime rates apply to voicemail retrieval, each call during a conference call, and call waiting.

What's the difference between prepaid plans and monthly calling plans?

Additional services for your T-Mobile Prepaid plan+

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Picture messaging (25¢ to send and receive).
Ringtones and wallpaper (prices vary).
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International dialing to over 150 countries (international rates apply).

[Prepaid international roaming rate information >](#)

+Additional services not available on all phones.

Sidekick Prepaid

Love to message? Get a Sidekick Prepaid plan for just \$1 a day.

Daily Charge Unlimited domestic e-mail, texting, IM and Web browsing	\$1/day
Per Minute Costs	15¢/minute

[Prepaid Terms and Conditions](#)

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APPENDIX 2



Limited-time offer; subject to change. Pay-By-The-Day: \$1 will be deducted from your prepaid account balance each day you make or receive any call, including calls to voicemail and other calling features. Day is 12:00 a.m. to 11:59 p.m., based on time zone associated with your phone number. If call spans multiple days (e.g., starts at 11:58 p.m. and ends at 12:05 a.m.), you will be charged \$1 for each day. Nights: Nights are 7:00 p.m. to 6:59 a.m.; time zone determined by location of the equipment that connects the call. Calls rated on a per minute basis. T-Mobile-to-T-Mobile calls are directly dialed between T-Mobile customer devices while on the T-Mobile USA network (and not roaming on any domestic or international network); calls to voicemail and other T-Mobile service numbers not included. Plan changes: If you switch between the Pay As You Go and Pay By The Day plans, you will not receive credits or adjustments for any activity prior to the time you switch. If you sign-up for the Pay By The Day plan more than one time in a day, \$1 will be deducted from your prepaid account balance each time. Prepaid General Terms: Sufficient balance required to use service. Partial minutes rounded up for billing. Service is available for 90 days (one year for \$100 refill cards) following activation. Void if not activated within 90 days from purchase. If you don't refill within 90 days after your last refill expiration date, you will lose your account. If you transfer your number to another carrier, you will lose your balance. No cash redemption value. Non-refundable. Not responsible if lost or stolen. Domestic voice-only plans; all data, messaging, international use, and other services billed separately (except as otherwise specified for Sidekick customers). Not all features or rate plans available on all devices. By using service, you accept T-Mobile's Terms and Conditions. Devices sold for use on T-Mobile prepaid service are to be activated on that service, not transferred for resale, modification, or export. Sidekick: Pay By the Day and Pay As You Go (including Gold Rewards program) plans not available for Sidekick customers. Calls 15¢/minute. Service is \$1/day, even on days you do not use your phone. Domestic use only. Not all sites optimized for mobile browsers. Messaging: You will be charged for all data sent by or to you through the network, regardless of whether received. Character length/file size of messages/attachments may be limited. T-Mobile not liable for content of messages/attachments or for any failures, delays or errors in any T-Mobile-generated alerts or notifications. Downloads: Additional charges apply; not all downloads available on all devices. Not all sites optimized for mobile browsers. You obtain no rights in downloads; duration of use may be limited; may be stored solely for use with your device. T-Mobile is not responsible for any download lost due to your error. Coverage: T-Mobile service is not available everywhere; see a Coverage Map, available at T-Mobile.com, for details. Abnormal Calling Patterns: Call duration, text/instant message duration and/or your continued eligibility for service or any plan may be limited or terminated for (a) consumer protection purposes, (b) abusive conduct or abnormal call pattern(s), or (c) significant roaming. See Pricing, Services, Devices, and Coverage brochures, and T-Mobile's Terms and Conditions (including arbitration provision) at www.T-Mobile.com, for rate plan information, charges for features and services, and restrictions and details.

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APPENDIX 3



Customer Info

Payment

Review

Confirmation

Customer Information

Enter billing address information(*required)

First name*

Middle initial

Last name*

Street address*

Address line 2

City*

State*

Zip Code*

Primary phone*

Secondary phone

E-mail*

< Required for order confirmation.

100%

Encrypt
informa
VeriSig

Help

Questi
order?
1-877-
help.

Enter shipping address information(*required)

☐ Same as billing address?

< Package must be shipped to name on credit card. An adult at least 18 years old must sign to take delivery of all shipments.

Street address*

< T-Mobile cannot ship to P.O. boxes.

Address line 2

City*

State*

Zip Code*

Contact phone*

Choose a shipping option

Shipping information

We recommend overnight delivery if you are transferring your phone number to ensure continuous service.

☒ Standard (FREE)
2-4 business days☐ Overnight (\$11.99)
1 business day

APPENDIX 4

FISCAL NOTE

Department of Revenue

Responding Agency

140

Code No.

REQUEST NUMBER 120

Bill No. HB 484

April 23, 1981

Date Submitted

Description:

HB 484 allows counties to impose an excise tax of up to 50¢ per month per telephone access line within an entire county to finance the acquisition and operation of an "advanced emergency service communication system". The voters of the county must approve this tax by a 60 percent majority and the number voting yes must equal at least 24 percent of the votes cast in the last general election. The tax could be imposed for 10 years after such approval without subsequent reapproval.

The tax cannot be imposed for more than 1 year prior to implementation of the system and can only be used for implementation of the advanced emergency service communication system, as distinct from a "911" system.

An "advanced emergency service communication system" provides for the immediate recognition of a caller's location by central dispatch personnel when a call is received, by use of computer memory of all addresses.

The bill would take effect 90 days after signature.

Revenue Impact:

There would be no revenue impact on the state from this bill.

Local Government Impact:

At present only King County is considering the use of an advanced emergency service system but other potential users are Spokane, Pierce and Clark counties.

Because large commercial establishments have large numbers of access lines the impact of the tax would be very great on large business firms. King County is therefore considering various alternatives to application of the tax which would mitigate this impact.

The current planning time frame for the system indicates an implementation date of August, 1984. Therefore, the tax could not be levied prior to August, 1983. The number of telephone access lines in King County at that time is estimated at 812,746 which would yield an annual revenue of \$4,876,476 to the county if a tax rate of 50¢ per access line were used.